IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRD DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 13492 of 2004

Between:

1 Rajarajeswara Par Boiled Rice Industries & Exports Limited, Being Rep. by its Managing Director,
Pothuganti Ramesh, Komarabanda (V) Kodad (M), Nalgonda District, Andhra Pradesh.
2 Rajarajeswara Par Boiled Rice Industry, Rep. by its Managing Director, Oruganti Srinivasa Rao, Komarabanda (V) Kodad (M), Nalgonda District, Andhra Pradesh.
3 Sri Satyanarayana Swamy Par Boiled Modern Rice & G.N. Oil Mill, rep. by its Managing Director, Repala Prasada Rao, Huzurnagar Road Kodad (V) & (M), Nalgonda District,
Andhra Pradesh.

..... PETITIONER(S)

AND

1 The Commissioner of Commercial Taxes, Andhra Pradesh,
Commercial Taxes Building, Opposite Gandhi Bhavan, Nampally, Hyderabad.
2 The Commercial Tax Officer, Kodad Circle,
Mallika Towers, Vijayawada Road, Kodad (V) & (M) Nalgonda District.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ order or direction particularly in the nature of the Writ of Mandamus declaring the judgment of the STAT in 34 APSTJ P.153 rendered by two

members bench as illegal and improper and contrary to the judicial discipline in the presence of the earlier precedents of the jurisidictional High Court directly on the issue reported in 6 APSTJ P. 258 and 26 APSTJ P.78 28 APSTJ 294 APSTJ 227, 21 APSTJ 21 which are binding under Article 227 of the Constitution of India as also the earlier judgment of the Tribunal rendered by a large bench consisting of three members leading to issuance of the impugned circular dated 24-02-2003 in CCT's RE. AII(2)18/2003 as illegal, contrary, unjust, improper, without authority of any law and with out jurisdiction and consequently set aside the orders passed by the 2nd respondent in ASSt. Nos. 15757/2000-2001, dated 20-01-2004 15757/2001-02, dated 28-11-2003, 14564/2000-2001, dated 20-10-2003, 14564/2001-02, dated 28-10-2003 and 16250/2001-02, dated 28-11-2003 restricting the deduction of CST component to the extent of paddy rebate allowed U/s. 15(c) of the act and direct the 2nd respondent to allow the CST component to full extent from the aggregate sale price of Rice and Broken Rice as embodied in section 8A of the CST Act or pass

Counsel for the Petitioners: MR.KUNUKU DURGA PRASAD

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following ORDER:

(per Hon'ble Sri Justice Bilal Nazki)

The subject matter of this writ petition is covered by the judgment of a Division Bench of this Court in writ petition No.5487 of 2004 and batch, dated 1-4-2004. Accordingly, we dispose of this writ petition holding that it would be governed by the above referred judgment.

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BILAL NAZKI, J

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S.ANANDA REDDY, J

August 3, 2004.

nmr

ASSISTANT REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1 The Commissioner of Commercial Taxes, Andhra Pradesh,
Commercial Taxes Building, Opposite Gandhi Bhavan, Nampally, Hyderabad.
2 The Commercial Tax Officer, Kodad Circle,
Mallika Towers, Vijayawada Road, Kodad (V) & (M) Nalgonda District.

3. Government Pleader for Commercial Taxes, High Court of A.P., Hyderabad (OUT).

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